

SENATE No. 1251

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia Stone Creem

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to senior citizen property taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Cynthia Stone Creem	First Middlesex and Norfolk
Susan C. Tucker	Second Essex and Middlesex
James B. Eldridge	Middlesex and Worcester
Robert A. O'Leary	Cape and Islands
Karen E. Spilka	Second Middlesex and Norfolk
Susan C. Fargo	Third Middlesex
Mary E. Grant	6th Essex
Theodore C. Speliotis	13th Essex
Barbara A. L'Italien	18th Essex
Louis L. Kafka	8th Norfolk
Richard J. Ross	9th Norfolk
John V. Fernandes	10th Worcester
Jennifer M. Callahan	18th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01712 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO SENIOR CITIZEN PROPERTY TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Clause Eighteenth of section 5 of chapter 59 of the General Laws, as
2 appearing in the 2006 Official Edition, is hereby amended by striking out, in line 447, the word
3 “and” and inserting in place thereof the following word:— or.

4 SECTION 2. Clause Forty-first A of section 5 of said chapter 59 of the General Laws,
5 as so appearing, is hereby further amended by inserting, in line 1060, after the words “the
6 property or” the following words:—
7 one year after

8 SECTION 3. Section 5K of chapter 59 of the General Laws, as appearing in the 2006
9 Official Edition, is hereby amended by striking out, in line 13, the figure “\$750” and inserting in
10 place thereof the following figure:— “\$1,000”.

11 SECTION 4. Subsection (k) of section 6 of chapter 62 of the General Laws, as so
12 appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the
13 following paragraph:—

(2) An owner or tenant of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principal residence, shall be allowed a credit equal to the amount by which the real estate tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's total income, but the credit shall not exceed \$1,000.

SECTION 5. (a) There is hereby established the elderly and disabled person's tax relief outreach program for the purposes of assisting elderly and disabled residents of the commonwealth in obtaining information about available options designed to provide limited relief from state and local taxes.

(b) The state secretary shall administer the program in conjunction with the secretary of the executive office of elder affairs and the commissioner of the department of revenue.

(c) In order to assist interested persons in obtaining the information, the outreach program shall:

(1) create and distribute literature outlining all tax relief programs for the elderly and disabled, including those providing relief from state and local taxes and describing the benefits and eligibility criteria for each option;

(2) organize presentations and workshops to better facilitate the awareness and education of elderly and disabled persons in the tax-related issues that concern them, what relief is available to them and the application process for such relief programs; and

32 (3) create and maintain a statewide toll free telephone number staffed by individuals qualified to
33 inform and advise interested and potentially eligible persons about available options designed to
34 provide limited relief from state and local taxes.

35 (d) The state secretary, in consultation with the secretary of the executive office of elder affairs
36 and the commissioner of the department of revenue shall promulgate regulations necessary to
37 implement the elderly and disabled person's tax relief outreach program.